

2008 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2009.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

PLACE LABEL HERE	▶ 1. Filer's First Name	M.I.	Last Name		▶ 2. Filer's Social Security No. (Example: 123-45-6789)
	If a Joint Return, Spouse's First Name	M.I.	Last Name		— —
	Home Address (No., Street, P.O. Box or Rural Route)				▶ 3. Spouse's Social Security No. (Example: 123-45-6789)
	City or Town		State	ZIP Code	▶ 4. School District Code (5 digits - see p. 49)

**MILITARY FAMILY RELIEF FUND
CHILDREN'S TRUST FUND
CHILDREN OF VETERANS TUITION GRANT PROGRAM**

You may contribute to the Military Family Relief Fund, Children's Trust Fund and the Children of Veterans Tuition Grant Program on lines 21, 22, and 23 of this form.

<p>▶ 5. STATE CAMPAIGN FUND</p> <p>Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.</p> <table style="width:100%;"> <tr> <td style="width:30%;"></td> <td style="width:10%; text-align:center;">Yes</td> <td style="width:10%; text-align:center;">No</td> <td style="width:50%;"></td> </tr> <tr> <td>a. You</td> <td style="text-align:center;"><input type="checkbox"/></td> <td style="text-align:center;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td>b. Spouse</td> <td style="text-align:center;"><input type="checkbox"/></td> <td style="text-align:center;"><input type="checkbox"/></td> <td></td> </tr> </table>		Yes	No		a. You	<input type="checkbox"/>	<input type="checkbox"/>		b. Spouse	<input type="checkbox"/>	<input type="checkbox"/>		<p>▶ 6. FARMERS, FISHERMEN OR SEAFARERS</p> <p><input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing or seafaring.</p>
	Yes	No											
a. You	<input type="checkbox"/>	<input type="checkbox"/>											
b. Spouse	<input type="checkbox"/>	<input type="checkbox"/>											
<p>▶ 7. FILING STATUS. Check one.</p> <p>a. <input type="checkbox"/> Single</p> <p>b. <input type="checkbox"/> Married, filing jointly</p> <p>c. <input type="checkbox"/> Married, filing separately*</p> <p style="text-align:right; margin-right: 50px;">* If you check box "c," complete line 3 and enter spouse's name below:</p> <div style="border: 1px solid black; width: 200px; height: 20px; margin-left: auto; margin-right: auto;"></div>	<p>▶ 8. RESIDENCY. Check all that apply.</p> <p>a. <input type="checkbox"/> Resident</p> <p>b. <input type="checkbox"/> Nonresident*</p> <p>c. <input type="checkbox"/> Part-Year Resident*</p> <p style="text-align:right; margin-right: 50px;">* If you check box "b" or "c," you must complete and attach Schedule NR.</p>												

▶ 9. **EXEMPTIONS**

a. Number of exemptions you claimed on your 2008 federal return.....	▶ 9a.	[]	x \$3,500	[]	00
b. Number of individuals 65 or older who qualify for a special exemption.....	▶ 9b.	[]	x \$2,200	[]	00
c. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	▶ 9c.	[]	x \$2,200	[]	00
d. Number of children ages 18 and under you claimed as Michigan exemptions	▶ 9d.	[]	x \$600	[]	00
e. Number of qualified disabled veterans	▶ 9e.	[]	x \$250	[]	00
f. If your unemployment compensation is 50% or more of your Adjusted Gross Income (amount claimed on line 10) check the box and enter \$2,200.....	▶ 9f.	<input checked="" type="checkbox"/> (✓)	\$2,200	[]	00
g. If someone else can claim you as a dependent, check the box, complete Worksheet 2 on p.10, and enter the amount from the worksheet.....	▶ 9g.	<input checked="" type="checkbox"/> (✓)		[]	00
h. Add lines 9a, 9b, 9c, 9d, 9e, 9f and 9g. Enter here and on line 15	9h.				00

10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see p. 10)	▶ 10.		00
11. Additions from Michigan Schedule 1, line 7. Attach Schedule 1.....	▶ 11.		00
12. Total. Add lines 10 and 11.....	12.		00
13. Subtractions from Michigan Schedule 1, line 21. Attach Schedule 1	▶ 13.		00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"....	14.		00
15. Exemption allowance. Enter the amount from line 9h or Schedule NR, line 20.....	▶ 15.		00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.		00
17. Tax. Multiply line 16 by 4.35% (0.0435). Enter here and carry amount to line 18.....	17.		00



DIRECT DEPOSIT
Deposit your refund directly into your bank account! See p. 11 and complete a, b and c.

a. Routing Transit Number ▶		b. Type of Account ▶ (1) <input type="checkbox"/> Checking (2) <input type="checkbox"/> Savings	
c. Account Number ▶			

Filer's Social Security Number
— —

18. Enter amount of tax from line 17	18.		00
19. Total Nonrefundable Credits. Attach Schedule 2.....	19.		00
20. Income tax. Subtract line 19 from line 18. If line 19 is greater than line 18, enter "0"	▶ 20.		00
21. Military Family Relief Fund. Enter your contribution amount (\$1 minimum)	▶ 21.		00
22. Children's Trust Fund. Enter your contribution amount (\$5 minimum)	▶ 22.		00
23. Children of Veterans Tuition Grant Program. Enter your contribution amount (\$2 minimum)	▶ 23.		00
24. Additional Voluntary Contributions from Form 4642, line 6. Attach Form 4642.....	24.		00
25. USE TAX Enter use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1, line 3, p. 9.	▶ 25.		00
26. Add lines 20, 21, 22, 23, 24 and 25.....	26.		00

REFUNDABLE CREDITS AND PAYMENTS

27. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2.....	▶ 27.		00
28. Farmland Preservation Credit. Attach MI-1040CR-5.....	▶ 28.		00
29. Qualified Adoption Expenses. Attach U.S. Form 8839 and MI-8839.....	▶ 29.		00
30. Stillbirth Credit. Enter amount from Worksheet 3, p. 11	▶ 30.		00
31. a. Federal Earned Income Tax Credit..... 31a.			00
b. Michigan Earned Income Tax Credit. Multiply line 31a by 10% (0.10)	▶ 31b.		00
32. Michigan tax withheld from Schedule W, line 3. Attach Schedule W.....	▶ 32.		00
33. Estimated tax, extension payments and 2007 credit forward	▶ 33.		00
34. Total refundable credits and payments. Add lines 27, 28, 29, 30, 31b, 32 and 33	34.		00

REFUND OR TAX DUE

35. If line 34 is less than line 26, subtract line 34 from line 26. Include interest [] and penalty [] if applicable (see p. 11)..... PAY ▶	35.		00
36. If line 34 is greater than line 26, subtract line 26 from line 34. You overpaid this amount	36.		00
37. Amount of line 36 to be credited to your 2009 estimated tax for your 2009 tax return.....	▶ 37.		00
38. Subtract line 37 from line 36..... REFUND ▶	38.		00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2007, check the appropriate box below.

▶ Filer is Deceased ▶ Spouse is Deceased

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Spouse's Signature	Date

▶ I authorize Treasury to discuss my return with my preparer. Yes No

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

▶ Preparer's PTIN, FEIN or SSN

▶ Preparer's Business Name (print or type)

Preparer's Business Address (print or type)

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 35. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan." Print your **Social Security number** and "**2008 income tax**" on the front of your check. If paying on behalf of another taxpayer, write the taxpayer's name and Social Security number on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years. To check the status of your refund, have a copy of your MI-1040 available when you visit: www.michigan.gov/iit

Use Tax

Every state that has a sales tax has a companion tax for purchases made outside that state, by catalog or over the Internet. In Michigan, that companion tax is called the “use tax,” but might be described more accurately as a remote sales tax because it is a 6 percent tax owed on purchases made outside of Michigan.

Use tax is due on mail order and Internet purchases made from out-of-state sellers as well as purchases while traveling in foreign countries when the items are to be brought in to Michigan. Use tax must be paid on the total price (including shipping and handling charges).

How to Pay Use Tax

Use Worksheet 1 below to calculate your tax and enter the amount of tax due on line 25 of MI-1040.

Worksheet Calculation

Line 1: For purchases of \$0 - \$1,000, if you know the amount, multiply your total purchases times 6 percent (0.06) and enter the amount on Line 1, **or**

For purchases under \$1,000, if you have incomplete or inaccurate

receipts to calculate your purchases, you may use Table 1 - Use Tax to estimate your taxes. (See the example below.)

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax. If we later determine that you owe use tax, you may be subject to penalty and interest.

Line 2: In all cases, if a single purchase is \$1,000 or more, you must pay 6 percent use tax on those purchases.

Example: Kurt ordered a computer from a catalog retailer in New York for \$1,437.50. Kurt also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Kurt’s AGI is \$46,500. Kurt would complete Worksheet 1 as follows:

Line 1: Kurt selects \$23 from the table based on his AGI...\$23.00

Line 2: Kurt enters
\$1,437.50 x 6 percent..... \$86.25

Line 3: Total use tax due .. \$109.25

Kurt would enter \$109 (no cents) on his 2008 MI-1040, line 25.

TABLE 1 - USE TAX

<u>AGI*</u>	<u>Tax</u>
\$0 - \$10,000	\$3
\$10,001 - \$20,000	\$8
\$20,001 - \$30,000	\$13
\$30,001 - \$40,000	\$18
\$40,001 - \$50,000	\$23
\$50,001 - \$75,000	\$31
\$75,001 - \$100,000	\$44
Above \$100,000.....	Multiply AGI by 0.05% (0.0005)

* AGI from MI-1040, line 10.

Estimating your taxes does not preclude Treasury from auditing your account. If additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

Use Tax on the Difference

If you paid at least 6 percent to another state on your purchase, you do not owe use tax to Michigan. If you paid less than 6 percent, you owe the difference.

Note: The full 6 percent use tax is owed on purchases made in a foreign country.

**For more information, visit
www.michigan.gov/taxes.**

WORKSHEET 1 - USE TAX

Line 1: Itemized purchases of \$0 to \$1,000 x
6 percent (0.06) **OR** Use Tax table amount..... \$ _____

Line 2: Single purchases \$1,000 or more x 6 percent (0.06)... \$ _____

Line 3: Total Use Tax Due (total of Lines 1 and 2)..... \$ _____

Enter amount from Line 3 above on your 2008 MI-1040, Line 25. If the amount on Line 3 is 0, enter “0” on your 2008 MI-1040, Line 25.